FISCAL NOTE

SB 2717 - HB 2776

February 17, 2004

SUMMARY OF BILL: Authorizes counties to refuse to issue a permit for the sale, distribution, manufacture, or storage of beer if the applicant owes delinquent taxes to the county or state. Specifies that provisions only apply to a county having a population of not less than 382,000 nor more than 382,100 according to the 2000 or any subsequent federal census (Knox).

ESTIMATED FISCAL IMPACT:

Increase State Revenues - Not Significant

Local Govt. Revenues - Net Impact - Not Significant

Estimate assumes:

- to the extent withholding a permit under the provisions of the bill leads the permit applicant to remit taxes owed, the state and local governments will experience an increase in revenues from collection of delinquent taxes, interest and penalties.
- to the extent withholding a permit reduces permit fees collected the affected local government will experience a decrease in revenues estimated to be not significant.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

James W. White, Executive Director